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<u>I. Profession</u>	<u>Accrediting Agency or Jurisdiction</u>	<u>Date of Admission</u>
Certified Public Accountant	New York State	March 1973
Certified Insolvency and	Association of Insolvency and	June 1999
Restructuring Advisor	Restructuring Advisors	

<u>II. Professional Organization</u>	<u>Date of Admission</u>	<u>Active/Inactive</u>
American Institute of Certified Public Accountants	1973	Active
New York State Society of Certified Public Accountants	1973	Active
Association of Insolvency and Restructuring Advisors	1996	Active
Turnaround Management Association	2001	Active
American Bankruptcy Institute	1996	Active

III. General professional experience:

I have been active in the public accounting profession since 1969, prior to and subsequent to receiving my certification as a CPA. Since that time, I have worked as a member of the professional staff and as the partner in charge of the audit group and of the bankruptcy group at a number of public accounting firms. Commencing in 1969 and continuing to this day, I have worked with a broad range of clientele, varying in size, industry and financial condition. As a audit manager (1973) and eventually as a partner (1984), I consulted with and advised clients on numerous business matters. During the years 1979 through 1984, I was an assistant professor of accounting and finance at Pace University, during which time, I maintained an accounting

practice, wherein I provided accounting and consulting services to a diverse clientele and was a consultant to other accounting firms on technical matters. In 1986, I expanded the areas in which I practiced to include working in the area of financially troubled companies, including bankruptcy, which I continue to do today.

Commencing in 1999, I formed my own accounting and consulting firm, the practice of which is limited to corporate restructurings, bankruptcy and forensic accounting. Throughout my professional career, I have been very active in professional activities with very significant participation in committees of the New York State Society of Certified Public Accountants, where I served as chair of the Bankruptcy and Insolvency Committee from the years 1992 through 1994. Since 1993, I have chaired, been a speaker and/or panelist at the annual bankruptcy and insolvency conference of the NYSSCPA. In summary, I possess a broad knowledge and background of business issues having worked with numerous clients, both in and out of bankruptcy for over 30 years.

IV. General pertinent experience:

None

V. Mediation training:

The Mediation Intensive Training Course, sponsored by The Center for Mediation in Law. The course qualifies for 36 hours of NY CLE, which is not applicable to me as a CPA.

VI. Pertinent bankruptcy training:

From 1986 to the present time, I have provided accounting services to debtors, creditors and trustees. I have also served as a bankruptcy examiner in a number of cases, including cases where my powers were significantly expanded. The services provided included the investigation and discovery of assets, analysis of potential and fraudulent transfers, investigations of potential bankruptcy crimes, reconstruction of books and records, preparation of various types of projections and analyses, installing post-petition accounting and reporting systems, operating and monitoring the operations and liquidation of debtors and other bankruptcy related services.

VII. General pertinent business or legal experience :

As note above (§ 2.3), I have been active in public accounting since 1969, where I have worked with a broad range of clientele that have varied in size, industry and financial condition. During my professional career, I have consulted with numerous clientele on business and financial matters and have been retained by third parties to advise businesses on various matters. I have assisted businesses in the development of business plans, projections and the obtaining of loans and lines of credit. I have assisted banks in collateral reviews for loans and performed due

diligence reviews for potential investors.

Commencing in 1999, I established my own firm, the practice of which is limited to corporate restructurings, bankruptcy and forensic accounting, where I continue to consult with businesses and advise them on financial, as well as operating matters